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UNIFIED RATE AREA (Rancho del Paradiso, Hawkins, Noel Heights, Armstrong)

SUMMARY OF EARNINGS AND RATES OF RETURN

	YEARS		2002 THROUGH	2004
	PRESENT RATES		PROPOSED RATES	
	<u>2003</u>	<u>2004</u>	<u>2003</u>	<u>2004</u>
OPERATING REVENUES	\$196.3	\$195.6	\$259.5	\$284.6
OPERATING EXPENSES				
PURCHASED WATER	0.0	0.0	0.0	0.0
REPLENISHMENT ASSESSMENT	0.0	0.0	0.0	0.0
GROUNDWATER EXTRACTION CHARGE	0.0	0.0	0.0	0.0
PURCHASED POWER	17.5	17.5	17.5	17.5
PURCHASED CHEMICALS	0.4	0.4	0.4	0.4
PAYROLL -- DISTRICT	87.6	90.3	87.6	90.3
OTHER OPERATION AND MAINTENANCE	38.4	38.9	38.4	38.9
OTHER ADMIN AND GEN. EXP.	17.2	17.5	17.2	17.5
TOTAL O. & M., A. & G., & MISC. EXP.	161.1	164.6	161.1	164.6
TAXES OTHER THAN INCOME				
AD VALOREM TAXES	2.0	2.9	2.0	2.9
LOCAL FRANCHISE TAXES & BUS. LICENSE	0.0	0.0	0.0	0.0
PAYROLL TAXES	7.1	7.4	7.1	7.4
TOTAL GENERAL TAXES	9.1	10.2	9.1	10.2
DEPRECIATION	12.0	18.0	12.0	18.0
G.O. PRORATED EXPENSES:				
PAYROLL AND BENEFITS	11.4	12.4	11.4	12.4
AD VALOREM TAXES	0.0	0.0	0.0	0.0
PAYROLL TAXES	0.5	0.6	0.5	0.6
OTHER PRORATED EXPENSES	6.5	6.7	6.5	6.7
TOTAL G.O. PRORATED EXPENSES	18.4	19.7	18.4	19.7
S U B -- T O T A L -- OPERATING EXPENSES	200.6	212.5	200.6	212.5
TOTAL INCOME TAXES:	-12.0	-20.3	15.9	17.8
TOTAL OPERATING EXPENSES	188.6	192.2	216.5	230.3
NET OPERATING REVENUE	7.7	3.4	43.0	54.3
DEPRECIATED RATE BASE	\$531.9	\$675.1	\$531.9	\$675.1
RATE OF RETURN	1.45%	0.51%	8.08%	8.05%

Note: Rate of Return may not match adopted due to rounding.

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COAST SPRINGS

SUMMARY OF EARNINGS AND RATES OF RETURN

	YEARS		2003	THROUGH	2004
	PRESENT RATES		PROPOSED RATES		
	<u>2003</u>	<u>2004</u>	<u>2003</u>	<u>2004</u>	
OPERATING REVENUES	\$157.0	\$157.7	\$80.7	\$88.5	
OPERATING EXPENSES					
PURCHASED WATER	0.0	0.0	0.0	0.0	
REPLENISHMENT ASSESSMENT	0.0	0.0	0.0	0.0	
GROUNDWATER EXTRACTION CHARGE	0.0	0.0	0.0	0.0	
PURCHASED POWER	6.9	6.9	6.9	6.9	
PURCHASED CHEMICALS	0.5	0.5	0.5	0.5	
PAYROLL -- DISTRICT	8.0	8.2	8.0	8.2	
OTHER OPERATION AND MAINTENANCE	13.2	13.4	13.2	13.4	
OTHER ADMIN AND GEN. EXP.	9.8	10.0	9.8	10.0	
TOTAL O. & M., A. & G., & MISC. EXP.	38.4	39.0	38.4	39.0	
TAXES OTHER THAN INCOME					
AD VALOREM TAXES	1.2	1.6	1.2	1.6	
LOCAL FRANCHISE TAXES & BUS. LICENSE	0.0	0.0	0.0	0.0	
PAYROLL TAXES	0.7	0.7	0.7	0.7	
TOTAL GENERAL TAXES	1.9	2.3	1.9	2.3	
DEPRECIATION	7.1	10.5	7.1	10.5	
G.O. PRORATED EXPENSES:					
PAYROLL AND BENEFITS	4.0	4.1	4.0	4.1	
AD VALOREM TAXES	0.0	0.1	0.0	0.1	
PAYROLL TAXES	0.2	0.2	0.2	0.2	
OTHER PRORATED EXPENSES	2.2	2.2	2.2	2.2	
TOTAL G.O. PRORATED EXPENSES	6.4	6.6	6.4	6.6	
SUB -- TOTAL -- OPERATING EXPENSES	53.7	58.4	53.7	58.4	
TOTAL INCOME TAXES:	37.5	30.6	4.1	1.5	
TOTAL OPERATING EXPENSES	91.2	89.0	57.8	59.9	
NET OPERATING REVENUE	65.8	68.7	22.9	28.6	
DEPRECIATED RATE BASE	282.9	352.9	282.9	352.9	
RATE OF RETURN	23.27%	19.48%	8.10%	8.10%	

Note: Rate of Return may not match adopted due to rounding.

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LUCERNE

SUMMARY OF EARNINGS AND RATES OF RETURN

	YEARS		2003	THROUGH	2004
	PRESENT RATES		PROPOSED RATES		
	<u>2003</u>	<u>2004</u>	<u>2003</u>	<u>2004</u>	
OPERATING REVENUES	\$370.7	\$371.3	\$547.0	\$545.5	
OPERATING EXPENSES					
PURCHASED WATER	15.3	15.3	15.3	15.3	
REPLENISHMENT ASSESSMENT	0.0	0.0	0.0	0.0	
GROUNDWATER EXTRACTION CHARGE	0.0	0.0	0.0	0.0	
PURCHASED POWER	72.0	72.0	72.0	72.0	
PURCHASED CHEMICALS	15.1	15.4	15.1	15.4	
PAYROLL -- DISTRICT	146.5	150.9	146.5	150.9	
OTHER OPERATION AND MAINTENANCE	85.7	87.2	87.0	88.5	
OTHER ADMIN AND GEN. EXP.	19.2	19.6	19.2	19.6	
TOTAL O. & M., A. & G., & MISC. EXP.	353.8	360.4	355.1	361.7	
TAXES OTHER THAN INCOME					
AD VALOREM TAXES	5.0	5.6	5.0	5.6	
LOCAL FRANCHISE TAXES & BUS. LICENSE	0.0	0.0	0.0	0.0	
PAYROLL TAXES	11.9	12.3	11.9	12.3	
TOTAL GENERAL TAXES	16.9	17.9	16.9	17.9	
DEPRECIATION	29.9	31.7	29.9	31.7	
G.O. PRORATED EXPENSES:					
PAYROLL AND BENEFITS	17.6	18.5	17.6	18.5	
AD VALOREM TAXES	0.1	0.1	0.1	0.1	
PAYROLL TAXES	0.6	0.7	0.6	0.7	
OTHER PRORATED EXPENSES	9.8	10.0	9.8	10.0	
TOTAL G.O. PRORATED EXPENSES	28.1	29.3	28.1	29.3	
SUB -- TOTAL -- OPERATING EXPENSES	428.6	439.2	429.9	440.5	
TOTAL INCOME TAXES:	-45.6	-68.2	31.2	4.9	
TOTAL OPERATING EXPENSES	383.0	371.0	461.1	445.4	
NET OPERATING REVENUE	-12.4	0.3	85.9	100.1	
DEPRECIATED RATE BASE	1,059.7	1,233.9	1,059.7	1,233.9	
RATE OF RETURN	-1.17%	0.02%	8.11%	8.11%	

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Schedule No. RV-CS-1

Redwood Valley Tariff Area (Coast Springs Division)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Dillon Beach and vicinity, located approximately 4 miles west of Tomales, Marin County.

RATES

Quantity Rates:	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	
Per 100 cu. ft.	\$ 4.3088	4.5841	4.9454	5.3068	
Service Charge:			Per Meter Per Month		SDWBA Yearly Surcharge
For 5/8 x 3/4-inch meter	\$ 11.30	12.80	13.90	15.00	\$ 13.35
For 3/4-inch meter	16.95	19.20	20.85	22.50	20.00
For 1-inch meter	28.25	32.00	34.75	37.50	33.40
For 1-1/2-inch meter	56.50	64.00	69.50	75.00	66.75
For 2-inch meter	90.40	102.40	111.20	120.00	106.80
For 3-inch meter	169.50	192.00	208.50	225.00	
For 4-inch meter	282.50	320.00	347.50	375.00	

SPECIAL CONDITIONS

1. The established billing cycle is every other month (bi-monthly).
2. The SDWBA (Safe Drinking Water Bond Act) surcharge is in addition to the water bill. This surcharge shall be identified on each bill. The surcharge is specifically for the repayment of the California SDWBA loan authorized by Decision No. 87-10-044.
3. The annual service charge applies to service during the twelve-month period commencing January 1 and is due in advance. If a permanent resident of the area has been a customer of the utility for at least twelve months, he may elect at the beginning of the calendar year to pay prorated service charges in advance at the intervals of less than one year in accordance with the utility's established billing cycle.
4. The opening bill for metered service shall be the established annual service charge for the service. Where initial service is established after the first day of any year, the portion of such annual charge applicable to the current year shall be determined by multiplying the annual charge by one three-hundred-sixty-fifth (1/365) of the number of days remaining in the calendar year. The balance of the initial annual charge shall be credited against the charges for the succeeding annual period. If service is not continued for at least one year after the period of initial service, no refund of the initial annual charges shall be due the customer.
5. A late charge will be imposed per Schedule No. RV-6.
6. Applicants requesting water service that would cause the Coast Springs water system to exceed 255 service connections, or such higher number of connections as DHS may subsequently allow under Coast Springs water system's domestic water supply permit, will be placed on a waiting list. Once additional service connections become available, applicants on the waiting list will be notified in the order they were received. Any previously accepted application for water service in the Coast Springs water system will be revoked if proof of a valid building permit is not provided within 18 months of acceptance of the application for water service or March 17, 2003, whichever is later. Applicants who have had their approval revoked in this manner will be placed at the end of the waiting list. This Special Condition shall expire on March 17, 2006, absent further order of the Commission.
7. All bills are subject to the reimbursement fee set forth on Schedules No. UF and DHS-1.
8. Any service to a residential customer not exceeding two units who requires a 1-inch meter only because of fire flow requirements to a fire sprinkler system will be billed at the above 5/8 x 3/4-inch meter service charge plus a \$2.50 surcharge.

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Schedule No. RV-LC-1

Redwood Valley Tariff Area
(Lucerne Division)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

The community of Lucerne in Lake County.

RATES

Quantity Rates:	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Per 100 cu. ft.	\$ 2.2921	2.1942	2.1819	2.1697

Service Charge:	Per Meter Per Month				SDWBA Yearly Surcharge
For 5/8 x 3/4-inch meter	\$ 13.50	14.30	14.20	14.10	\$ 4.60
For 3/4-inch meter	20.25	21.45	21.30	21.15	6.90
For 1-inch meter	33.75	35.75	35.50	35.25	11.50
For 1-1/2-inch meter	67.50	71.50	71.00	70.50	23.00
For 2-inch meter	108.00	114.40	113.60	112.80	36.80
For 3-inch meter	202.50	214.50	213.00	211.50	69.00
For 4-inch meter	337.50	357.50	355.00	352.50	
For 6-inch meter	675.00	715.00	710.00	705.00	

SDWBA SERVICE FEE FOR NEW SERVICE

For 5/8 x 3/4-inch meter	\$ 1,000.00	maximum
For 3/4-inch meter	1,000.00	maximum
For 1-inch meter	2,500.00	maximum
For 1 1/2-inch meter	5,000.00	maximum
For 2-inch meter	8,000.00	maximum
For 3-inch meter	15,000.00	maximum
For mobile home park space	500.00	maximum

SPECIAL CONDITIONS

1. The SDWBA (Safe Drinking Water Bond Act) monthly surcharge for mobile home parks is \$1.85 per space for all meters. The surcharge is in addition to the regular monthly metered water bill. The total monthly surcharge must be identified on each bill. This surcharge is specifically for the repayment of the California SDWBA loan authorized by Decision No. 92711. It shall apply only to service rendered on or after December 1, 1981.
2. A late charge will be imposed per Schedule No. RV-6.
3. In accordance with Section 2714 of the California Public Utilities Code, if a tenant in a rental unit leaves owing the company, service to subsequent tenants in that unit will, at the company's option, be furnished on the account of the landlord or property owner.
4. The amount of the Service Fee for New Service shall be equal to the accumulated total of the monthly surcharge, which would have been applicable to such service from the effective date of surcharge implementation until date of new service. The accumulated service fee shall not exceed maximum charges listed in the table above and shall only apply to previously unserved lots.
5. All bills are subject to the reimbursement fee set forth on Schedules No. UF and DHS-1.

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Schedule No. RV-RP-1

Redwood Valley Tariff Area
(Rancho del Paradiso Division)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

The unincorporated area known as Rancho del Paradiso subdivision near Duncans Mills, Sonoma County.

RATES

Quantity Rates:	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Per 100 cu. ft.	\$ 3.2887	3.5948	3.9007	4.2183

Service Charge:	<u>Per Meter Per Month</u>				<u>SDWBA Yearly Surcharge</u>
For 5/8 x 3/4-inch meter	\$ 21.10	23.40	25.50	27.50	\$ 62.00
For 3/4-inch meter	31.65	35.10	38.25	41.25	94.00
For 1-inch meter	52.75	58.50	63.75	68.75	156.00
For 1-1/2-inch meter	105.50	117.00	127.50	137.50	
For 2-inch meter	168.80	187.20	204.00	220.00	
For 3-inch meter	316.50	351.00	382.50	412.50	
For 4-inch meter	527.50	585.00	637.50	687.50	

SPECIAL CONDITIONS

1. The annual service charge applies to service during the twelve-month period commencing July 1, and is due in advance. If a permanent resident of the area has been a customer of the utility for at least twelve months, he may elect at the beginning of each year to pay prorated service charges in advance at intervals of less than one year in accordance with the utility's established billing cycle.
2. The opening bill for metered service, except from conversion from flat rate service, shall be the established annual service charge for the service. Where initial service is established after the first day of any year, the portion of such annual charge applicable to the current year shall be determined by multiplying the annual charge by one three-hundred-sixty-fifth (1/365) of the number of days remaining in the year. The balance of the payment of the initial annual charge shall be credited against the charges for the succeeding annual period. If service is not continued for at least one year after the period of initial service, no refund of the initial annual charges shall be due the customer.
3. The established billing cycle is every other month (bi-monthly). The billing cycle may be at longer intervals during the winter season.
4. The SDWBA (Safe Drinking Water Bond Act) surcharge is in addition to the water bill. This surcharge shall be identified on each bill. The surcharge is specifically for the repayment of the California SDWBA loan authorized by Decision No. 84-09-045.
5. In accordance with Section 2714 of the California Public Utilities Code, if a tenant in a rental unit leaves owing the company, service to subsequent tenants in that unit will, at the company's option, be furnished on the account of the landlord or property owner.
6. A late charge will be imposed per Schedule No. RV-6.
7. All bills are subject to the reimbursement fee set forth on Schedules No. UF and DHS-1.

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Schedule No. RV-NH-1

Redwood Valley Tariff Area
(Noel Heights Division)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

The unincorporated area known as Noel Heights subdivision, located on the east side of Highway 116, approximately 2.5 miles southeasterly of the Guerneville City limits, Sonoma County.

RATES

Quantity Rates:	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Per 100 cu. ft.	\$ 3.2887	3.5948	3.9007	4.2183

Service Charge:			Per Meter Per Month		SDWBA Yearly Surcharge
For 5/8 x 3/4-inch meter	\$ 21.10	23.40	25.50	27.50	\$ 38.00
For 3/4-inch meter	31.65	35.10	38.25	41.25	57.00
For 1-inch meter	52.75	58.50	63.75	68.75	96.00
For 1-1/2-inch meter	105.50	117.00	127.50	137.50	191.00
For 2-inch meter	168.80	187.20	204.00	220.00	306.00
For 3-inch meter	316.50	351.00	382.50	412.50	
For 4-inch meter	527.50	585.00	637.50	687.50	

SPECIAL CONDITIONS

1. The annual service charge applies to service during the twelve-month period commencing July 1, and is due in advance. If a permanent resident of the area has been a customer of the utility for at least twelve months, he may elect at the beginning of each year to pay prorated service charges in advance at intervals of less than one year in accordance with the utility's established billing cycle.
2. The opening bill for metered service, except from conversion from flat rate service, shall be the established annual service charge for the service. Where initial service is established after the first day of any year, the portion of such annual charge applicable to the current year shall be determined by multiplying the annual charge by one three-hundred-sixty-fifth (1/365) of the number of days remaining in the year. The balance of the payment of the initial annual charge shall be credited against the charges for the succeeding annual period. If service is not continued for at least one year after the period of initial service, no refund of the initial annual charges shall be due the customer.
3. The established billing cycle is every other month (bi-monthly). The billing cycle may be at longer intervals during the winter season.
4. The SDWBA (Safe Drinking Water Bond Act) surcharge is in addition to the water bill. This surcharge shall be identified on each bill. The surcharge is specifically for the repayment of the California SDWBA loan authorized by Decision No. 82-09-063.
5. In accordance with Section 2714 of the California Public Utilities Code, if a tenant in a rental unit leaves owing the company, service to subsequent tenants in that unit will, at the company's option, be furnished on the account of the landlord or property owner.
6. A late charge will be imposed per Schedule No. RV-6.
7. All bills are subject to the reimbursement fee set forth on Schedules No. UF and DHS-1.

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Schedule No. RV-HW-1

Redwood Valley Tariff Area
(Hawkins Division)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Broadmoor Acres subdivision and vicinity, near the intersection of Stony Point Road and Yuba Drive,
Santa Rosa, Sonoma County.

RATES

Quantity Rates:	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Per 100 cu. ft.	\$ 3.2887	3.5948	3.9007	4.2183

Service Charge:			<u>Per Meter</u> <u>Per Month</u>	
For 5/8 x 3/4-inch meter	\$ 21.10	23.40	25.50	27.50
For 3/4-inch meter	31.65	35.10	38.25	41.25
For 1-inch meter	52.75	58.50	63.75	68.75
For 1-1/2-inch meter	105.50	117.00	127.50	137.50
For 2-inch meter	168.80	187.20	204.00	220.00
For 3-inch meter	316.50	351.00	382.50	412.50
For 4-inch meter	527.50	585.00	637.50	687.50

SPECIAL CONDITIONS

1. A late charge will be imposed per Schedule No. RV-6.
2. In accordance with Section 2714 of the California Public Utilities Code, if a tenant in a rental unit leaves owing the company, service to subsequent tenants in that unit will, at the company's option, be furnished on the account of the landlord or property owner.
3. All bills are subject to the reimbursement fee set forth on Schedules No. UF and DHS-1.

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Schedule No. RV-AR-1

Redwood Valley Tariff Area
(Armstrong Division)

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

The unincorporated community of Armstrong Woods Valley, Lone Mountain subdivision and vicinity, located approximately 1.5 miles north of the City limits of Guerneville, Sonoma County.

RATES

Quantity Rates:	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Per 100 cu. ft.	\$ 3.2887	3.5948	3.9007	4.2183

Service Charge:	<u>Per Meter Per Month</u>				<u>SDWBA Yearly Surcharge</u>
For 5/8 x 3/4-inch meter	\$ 21.10	23.40	25.50	27.50	\$ 61.00
For 3/4-inch meter	31.65	35.10	38.25	41.25	91.00
For 1-inch meter	52.75	58.50	63.75	68.75	151.00
For 1-1/2-inch meter	105.50	117.00	127.50	137.50	303.00
For 2-inch meter	168.80	187.20	204.00	220.00	484.00
For 3-inch meter	316.50	351.00	382.50	412.50	908.00
For 4-inch meter	527.50	585.00	637.50	687.50	

SPECIAL CONDITIONS

1. The annual service charge applies to service during the twelve-month period commencing July 1, and is due in advance. If a permanent resident of the area has been a customer of the utility for at least twelve months, he may elect at the beginning of each year to pay prorated service charges in advance at intervals of less than one year in accordance with the utility's established billing cycle.
2. The opening bill for metered service, except from conversion from flat rate service, shall be the established annual service charge for the service. Where initial service is established after the first day of any year, the portion of such annual charge applicable to the current year shall be determined by multiplying the annual charge by one three-hundred-sixty-fifth (1/365) of the number of days remaining in the year. The balance of the payment of the initial annual charge shall be credited against the charges for the succeeding annual period. If service is not continued for at least one year after the period of initial service, no refund of the initial annual charges shall be due the customer.
3. The established billing cycle is every other month (bi-monthly). The billing cycle may be at longer intervals during the winter season.
4. The SDWBA (Safe Drinking Water Bond Act) surcharge is in addition to the water bill. This surcharge shall be identified on each bill. The surcharge is specifically for the repayment of the California SDWBA loan authorized by Decision No. 88-01-037.
5. In accordance with Section 2714 of the California Public Utilities Code, if a tenant in a rental unit leaves owing the company, service to subsequent tenants in that unit will, at the company's option, be furnished on the account of the landlord or property owner.
6. A late charge will be imposed per Schedule No. RV-6.
7. All bills are subject to the reimbursement fee set forth on Schedules No. UF and DHS-1.

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California Water Service Company

Redwood Valley District

(Armstrong, Hawkins, Noel Heights, & Rancho del Paradiso Service Areas)

Adopted Quantities

Number of Services by meter size:	2003	2004
5/8 x 3/4	428	425
1	-	-
1 1/2	-	-
2	-	-
3	1	1
4	-	-
6	-	-
8	-	-
10	-	-
TOTAL	429	426

Metered Sales, KCcf		
All Water	44.8	44.8

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2001	2002	2001	2002	2001	2002
Residential	427	424	44.8	44.8	8.7	8.8
Business	-	-	-	-		
Multi-family	-	-	-	-		
Industrial	-	-	-	-		
Public Authority	-	-	-	-		
Other	-	-	-	-		
Sub-Total	427	424	44.8	44.8		
Private Fire Prot.	-	-				
Public Fire Prot.	-	-				
TOTAL	427	424	44.8	44.8		
Losses, 8.00%			3.9	3.9		
Total Production			48.7	48.7		

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CALIFORNIA WATER SERVICE CO.
UNIFIED RATE AREA (Rancho Paradiso, Hawkins, Noel Heights, Armstrong)

ADOPTED RATE BASE (DOLLARS IN THOUSANDS)

	2003	2004
RATE BASE		
WTD. AVG. PLANT IN SERVICE	733.9	887.6
MATERIALS AND SUPPLIES	0	0
WORKING CASH - LEAD - LAG	26.6	27.8
WORKING CASH - W / H EMPLOYEES	-0.1	-0.1
WTD. AVG. DEPRECIATION RESERVE	-246.9	-254.6
ADVANCES FOR CONSTRUCTION	0	0
CONTRIBUTIONS	-6.1	-6.7
AMORTIZATION OF INTANG.	0	0
DEFERRED TAXES	-9	-14.6
UNAMORT. I.T.C.	0	0
PRORATED G.O. RATE BASE	33.5	35.7
TAXES ON ADVANCES	0	0
TAXES ON C.I.A.C.	0	0
WTG. AVG. RATE BASE	531.9	675.1

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CALIFORNIA WATER SERVICE CO.

UNIFIED RATE AREA (Rancho del Paradiso, Hawkins, Noel Heights, Armstrong)

INCOME TAX CALCULATION (DOLLARS IN THOUSANDS)

	2003	2004
OPERATING REVENUE (PRESENT RATES)	196.3	195.6
EXPENSES		
PURCHASED WATER	0.0	0.0
PURCHASED POWER	17.5	17.5
PUMP TAXES	0.0	0.0
CHEMICALS	0.4	0.4
PAYROLL	87.6	90.3
OTHER O & M	38.4	38.9
OTHER A & G	17.2	17.5
G.O. PRORATIONS	18.4	19.7
PAYROLL TAXES	7.1	7.4
AD VALOREM TAXES	2.0	2.9
UNCOLLECTIBLES	0.0	0.0
FRANCHISE TAX & BUS LIC. FEES	0.0	0.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	-2.9	-3.2
INTEREST EXPENSE	16.9	24.8
TOTAL DEDUCTIONS	202.6	216.1
STATE INCOME TAX		
STATE TAX DEPRECIATION	49.8	57.3
NET STATE TAXABLE INCOME	-56.1	-77.8
STATE CORP. FRANCHISE TAX @ 8.84%	-4.9	-6.8
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	18.7	22.8
STATE INCOME TAX	-4.9	-4.9
LESS PREFERRED STOCK DIVIDEND	0.0	0.0
NET FEDERAL TAXABLE INCOME	-20.1	-38.4
FEDERAL INCOME TAX @ 35.00%	-7.1	-13.5
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	-7.1	-13.5
TOTAL INCOME TAXES	-12.0	-20.3

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CALIFORNIA WATER SERVICE CO.
UNIFIED RATE AREA (Rancho del Paradiso, Hawkins, Noel Heights, Armstrong)

INCOME TAX CALCULATION (DOLLARS IN THOUSANDS)

	2003	2004
OPERATING REVENUE (PROPOSED RATES)	259.5	284.6
EXPENSES		
PURCHASED WATER	0.0	0.0
PURCHASED POWER	17.5	17.5
PUMP TAXES	0.0	0.0
CHEMICALS	0.4	0.4
PAYROLL	87.6	90.3
OTHER O & M	38.4	38.9
OTHER A & G	17.2	17.5
G.O. PRORATIONS	18.4	19.7
PAYROLL TAXES	7.1	7.4
AD VALOREM TAXES	2.0	2.9
UNCOLLECTIBLES	0.0	0.0
FRANCHISE TAX & BUS LIC. FEES	0.0	0.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	-2.9	-3.2
INTEREST EXPENSE	16.9	24.8
TOTAL DEDUCTIONS	202.6	216.1
STATE INCOME TAX		
STATE TAX DEPRECIATION	49.8	57.3
NET STATE TAXABLE INCOME	7.1	11.2
STATE CORP. FRANCHISE TAX @ 8.84%	0.7	1.0
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	18.7	22.8
STATE INCOME TAX	-4.9	-2.1
LESS PREFERRED STOCK DIVIDEND	0.0	0.0
NET FEDERAL TAXABLE INCOME	43.1	47.8
FEDERAL INCOME TAX @ 35.00%	15.2	16.8
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	15.2	16.8
TOTAL INCOME TAXES	15.9	17.8

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CALIFORNIA WATER SERVICE COMPANY UNIFIED RATE AREA (Rancho del Paradiso, Hawkins, Noel Heights, Armstrong)

ADOPTED QUANTITIES

	2003	2004
	(DOLLARS IN THOUSANDS)	
PURCHASED POWER		
Armstrong Area		
SUPPLIER - PG&E		
Total Production (Kccf)	35.3	35.3
Kwh / ccf	0	0
Total estimated KWH	59000	59000
Unit Cost	\$0.17610	\$0.17610
TOTAL PURCHASED POWER (DOLLARS IN THOUS.)	\$10.4	\$10.4
PURCHASED POWER		
Hawkins Area		
SUPPLIER - PG&E		
Total Production (Kccf)	6.8	6.8
Kwh / ccf	0	0
Total estimated KWH	15,600	15,600
Unit Cost	\$0.19230	\$0.19230
TOTAL PURCHASED POWER (DOLLARS IN THOUS.)	\$3.0	\$3.0
PURCHASED POWER		
Rancho del Paradiso Area		
SUPPLIER - PG&E		
Total Production (Kccf)	3.3	3.3
Kwh / ccf	0	0
Total estimated KWH	9,450	9,450
Unit Cost	\$0.18520	\$0.18520
TOTAL PURCHASED POWER (DOLLARS IN THOUS.)	\$1.8	\$1.8
PURCHASED POWER		
Noel Heights Area		
SUPPLIER - PG&E		
Total Production (Kccf)	3.3	3.3
Kwh / ccf	0	0
Total estimated KWH	12,250	12,250
Unit Cost	\$0.19184	\$0.19184
TOTAL PURCHASED POWER (DOLLARS IN THOUS.)	\$2.4	\$2.4

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California Water Service Company
Redwood Valley District
(Coast Springs Service Area)

Adopted Quantities

Number of Services by meter size:	2003	2004
5/8 x 3/4	242	244
1	2	2
1 1/2	1	1
2	-	-
3	-	-
4	-	-
6	-	-
8	-	-
10	-	-
TOTAL	245	247

Metered Sales, KCcf		
All Water	10.7	10.7

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2003	2004	2003	2004	2003	2004
Residential	245	247	10.7	10.7	3.6	3.6
Business	-	-	-	-		
Multi-family	-	-	-	-		
Industrial	-	-	-	-		
Public Authority	-	-	-	-		
Other	-	-	-	-		
Sub-Total	245	247	10.7	10.7		
Private Fire Prot.	-	-				
Public Fire Prot.	-	-				
TOTAL	245	247	10.7	10.7		
Losses, 8.00%			0.9	0.9		
Total Production			11.6	11.6		

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CALIFORNIA WATER SERVICE CO.
COAST SPRINGS

ADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2003</u>	<u>2004</u>
RATE BASE		
WTD. AVG. PLANT IN SERVICE	435.3	512.8
MATERIALS AND SUPPLIES	0	0
WORKING CASH - LEAD - LAG	7	8.2
WORKING CASH - W / H EMPLOYEES	0	0
WTD. AVG. DEPRECIATION RESERVE	-165.0	-169.6
ADVANCES FOR CONSTRUCTION	0	0
CONTRIBUTIONS	0	0
AMORTIZATION OF INTANG.	0.0	0.0
DEFERRED TAXES	-5.0	-9.6
UNAMORT. I.T.C.	0.0	0.0
PRORATED G.O. RATE BASE	10.5	11.1
TAXES ON ADVANCES	0	0
TAXES ON C.I.A.C.	0	0
WTG. AVG. RATE BASE	282.9	352.9

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CALIFORNIA WATER SERVICE CO.
COAST SPRINGS

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2003</u>	<u>2004</u>
OPERATING REVENUE (PRESENT RATES)	157.0	157.7
EXPENSES		
PURCHASED WATER	0.0	0.0
PURCHASED POWER	6.9	6.9
PUMP TAXES	0.0	0.0
CHEMICALS	0.5	0.5
PAYROLL	8.0	8.2
OTHER O & M	13.2	13.4
OTHER A & G	9.8	10.0
G.O. PRORATIONS	6.4	6.6
PAYROLL TAXES	0.7	0.7
AD VALOREM TAXES	1.2	1.6
UNCOLLECTIBLES	0.0	0.0
FRANCHISE TAX & BUS LIC. FEES	0.0	0.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	-1.6	-1.7
INTEREST EXPENSE	9.2	13.5
TOTAL DEDUCTIONS	54.2	59.6
STATE INCOME TAX		
STATE TAX DEPRECIATION	31.4	50.4
NET STATE TAXABLE INCOME	71.4	47.7
STATE CORP. FRANCHISE TAX @ 8.84%	6.3	4.2
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	7.4	16.3
STATE INCOME TAX	6.3	6.3
LESS PREFERRED STOCK DIVIDEND	0.0	0.0
NET FEDERAL TAXABLE INCOME	89.1	75.5
FEDERAL INCOME TAX @ 35.00%	31.2	26.4
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	31.2	26.4
TOTAL INCOME TAXES	37.5	30.6

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CALIFORNIA WATER SERVICE CO.
COAST SPRINGS

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2003</u>	<u>2004</u>
OPERATING REVENUE (PROPOSED RATES)	80.7	88.5
EXPENSES		
PURCHASED WATER	0.0	0.0
PURCHASED POWER	6.9	6.9
PUMP TAXES	0.0	0.0
CHEMICALS	0.5	0.5
PAYROLL	8.0	8.2
OTHER O & M	13.2	13.4
OTHER A & G	9.8	10.0
G.O. PRORATIONS	6.4	6.6
PAYROLL TAXES	0.7	0.7
AD VALOREM TAXES	1.2	1.6
UNCOLLECTIBLES	0.0	0.0
FRANCHISE TAX & BUS LIC. FEES	0.0	0.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	-1.6	-1.7
INTEREST EXPENSE	9.2	13.5
TOTAL DEDUCTIONS	54.2	59.6
STATE INCOME TAX		
STATE TAX DEPRECIATION	31.4	50.4
NET STATE TAXABLE INCOME	-4.9	-21.5
STATE CORP. FRANCHISE TAX @ 8.84%	-0.4	-1.9
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	7.4	16.3
STATE INCOME TAX	6.3	3.0
LESS PREFERRED STOCK DIVIDEND	0.0	0.0
NET FEDERAL TAXABLE INCOME	12.8	9.6
FEDERAL INCOME TAX @ 35.00%	4.5	3.4
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	4.5	3.4
TOTAL INCOME TAXES	4.1	1.5

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CALIFORNIA WATER SERVICE COMPANY
COAST SPRINGS

ADOPTED QUANTITIES

	<u>2003</u>	<u>2004</u>
	(DOLLARS IN THOUSANDS)	
PURCHASED POWER		
SUPPLIER - PG&E		
Total Production (Kccf)	11.6	11.6
Kwh / Ccf	0.0	0.0
Total calculated KWH	39,260	39,260
Unit Cost	\$0.174500	\$0.174500
Power Cost	\$6,851	\$6,851
TOTAL PURCHASED POWER (DOLLARS IN THOUS.)	\$6.9	\$6.9
UNCOLLECTABLES RATE		0.00000%
FRANCHISE TAX RATE		0.00000%
BUSINESS LICENSE FEE RATE		0.00000%
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET -TO -GROSS MULTIPLIER		1.78063

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California Water Service Company
Redwood Valley District
(Lucerne Service Area)

Adopted Quantities

Number of Services by meter size:	2003	2004
5/8 x 3/4	1,216	1,220
1	8	8
1 1/2	2	2
2	1	1
3	1	1
4	-	-
6	-	-
8	-	-
10	-	-
TOTAL	1,228	1,232

Metered Sales, KCcf		
All Water	146.8	146.8

Number of Services and Use:

	Avg Services		Use, KCcf		Avg Use, Ccf/Sv/Mo	
	2003	2004	2003	2004	2003	2004
Residential	1,218	1,222	122.0	122.0	8.4	8.3
Business	1	1	5.2	5.2		
Multi-family	5	5	18.6	18.6		
Industrial	-	-	-	-		
Public Authority	4	4	1.0	1.0		
Other	-	-	-	-		
Sub-Total	1,228	1,232	146.8	146.8		
Private Fire Prot.	2	2				
Public Fire Prot.	-	-				
TOTAL	1,230	1,234	146.8	146.8		
Losses, 8.00%			12.8	12.8		
Total Production			159.6	159.6		

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CALIFORNIA WATER SERVICE CO.
LUCERNE

ADOPTED RATE BASE
(DOLLARS IN THOUSANDS)

	<u>2003</u>	<u>2004</u>
RATE BASE		
WTD. AVG. PLANT IN SERVICE	1573.0	1769.1
MATERIALS AND SUPPLIES	0	0
WORKING CASH - LEAD - LAG	53.2	57.1
WORKING CASH - W / H EMPLOYEES	-0.2	-0.2
WTD. AVG. DEPRECIATION RESERVE	-607.2	-617.5
ADVANCES FOR CONSTRUCTION	0	0
CONTRIBUTIONS	0	0
AMORTIZATION OF INTANG.	-0.1	-0.2
DEFERRED TAXES	-23.7	-43.2
UNAMORT. I.T.C.	0.0	0.0
PRORATED G.O. RATE BASE	64.8	68.8
TAXES ON ADVANCES	0	0
TAXES ON C.I.A.C.	0	0
WTG. AVG. RATE BASE	1059.7	1233.9

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CALIFORNIA WATER SERVICE CO.
LUCERNE

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PRESENT RATES)	370.7	371.3
EXPENSES		
PURCHASED WATER	15.3	15.3
PURCHASED POWER	72.0	72.0
PUMP TAXES	0.0	0.0
CHEMICALS	15.1	15.4
PAYROLL	146.5	150.9
OTHER O & M	82.9	84.4
OTHER A & G	19.2	19.6
G.O. PRORATIONS	28.1	29.3
PAYROLL TAXES	11.9	12.3
AD VALOREM TAXES	5.0	5.6
UNCOLLECTIBLES	2.8	2.8
FRANCHISE TAX & BUS LIC. FEES	0.0	0.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	-8.2	-8.9
INTEREST EXPENSE	38.3	42.4
TOTAL DEDUCTIONS	428.8	441.0
STATE INCOME TAX		
STATE TAX DEPRECIATION	137.4	208.1
NET STATE TAXIBLE INCOME	-195.6	-277.8
STATE CORP. FRANCHISE TAX @ 8.84%	-17.3	-24.6
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	39.8	71.9
STATE INCOME TAX	-17.3	-17.3
LESS PREFERRED STOCK DIVIDEND	0.2	0.2
NET FEDERAL TAXABLE INCOME	-80.9	-124.5
FEDERAL INCOME TAX @ 35.00%	-28.3	-43.6
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	-28.3	-43.6
TOTAL INCOME TAXES	-45.6	-68.2

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CALIFORNIA WATER SERVICE CO.
LUCERNE

INCOME TAX CALCULATION
(DOLLARS IN THOUSANDS)

	<u>2002</u>	<u>2003</u>
OPERATING REVENUE (PROPOSED RATES)	547.0	545.5
EXPENSES		
PURCHASED WATER	15.3	15.3
PURCHASED POWER	72.0	72.0
PUMP TAXES	0.0	0.0
CHEMICALS	15.1	15.4
PAYROLL	146.5	150.9
OTHER O & M	82.9	84.4
OTHER A & G	19.2	19.6
G.O. PRORATIONS	28.1	29.3
PAYROLL TAXES	11.9	12.3
AD VALOREM TAXES	5.0	5.6
UNCOLLECTIBLES	4.1	4.1
FRANCHISE TAX & BUS LIC. FEES	0.0	0.0
TRANSPORTATION DEPRECIATION ADJUSTMENT	-8.2	-8.9
INTEREST EXPENSE	38.3	42.4
TOTAL DEDUCTIONS	430.1	442.3
STATE INCOME TAX		
STATE TAX DEPRECIATION	137.4	208.1
NET STATE TAXIBLE INCOME	-20.5	-104.9
STATE CORP. FRANCHISE TAX @ 8.84%	-1.8	-9.3
FEDERAL INCOME TAX		
FEDERAL TAX DEPRECIATION	39.8	71.9
STATE INCOME TAX	-17.3	-9.6
LESS PREFERRED STOCK DIVIDEND	0.2	0.2
NET FEDERAL TAXABLE INCOME	94.2	40.6
FEDERAL INCOME TAX @ 35.00%	33.0	14.2
INVESTMENT TAX CREDIT	0.0	0.0
TOTAL FEDERAL INCOME TAX	33.0	14.2
TOTAL INCOME TAXES	31.2	4.9

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CALIFORNIA WATER SERVICE COMPANY
LUCERNE

ADOPTED QUANTITIES

	<u>2003</u>	<u>2004</u>
	(DOLLARS IN THOUSANDS)	
PURCHASED POWER		
SUPPLIER - PG&E		
Total Production (Kccf)	159.6	159.6
Kwh / ccf	0.0	0.0
Total calculated KWH	422,900	422,900
Unit Cost	\$0.170200	\$0.170200
Power Cost	\$71,978	\$71,978
TOTAL PURCHASED POWER (DOLLARS IN THOUS.)	\$72.0	\$72.0
PURCHASED WATER		
SUPPLIER - YOLO COUNTY FLOOD CONTROL DISTRICT		
PURCHASED WATER PRODUCTION - KCCF	159.6	159.6
PURCHASED WATER PRODUCTION - A.F.	366.4	366.4
UNIT COST OF Y.C.F.C..D. RATES - A.F.	\$41.88	\$41.88
W.B.M.W.D. FIXED ANNUAL METER CHARGES	\$0	\$0
QUANTITY CHARGES	\$15,345	\$15,345
TOTAL PURCHASED WATER (DOLLARS IN THOUS.)	\$15.3	\$15.3
UNCOLLECTABLES RATE		0.75000%
FRANCHISE TAX RATE		0.00000%
BUSINESS LICENSE FEE RATE		0.000000
FEDERAL TAX RATE		35.00%
STATE CORP. FRANCHISE TAX		8.84%
NET-TO-GROSS MULTIPLIER		1.79408

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California Water Service Company
Redwood Valley District Bill Comparison (Coast Springs) *

2003 Rates					
Usage		Present	Adopted	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0		\$ 30.48	\$ 11.30	\$ -19.18	-62.92%
2		\$ 42.84	\$ 19.92	\$ -22.92	-53.50%
3.6	Avg	\$ 52.72	\$ 26.81	\$ -25.91	-49.15%
5		\$ 61.38	\$ 32.84	\$ -28.54	-46.50%
8		\$ 79.92	\$ 45.77	\$ -34.15	-42.73%
10		\$ 92.28	\$ 54.39	\$ -37.89	-41.06%

2004 Rates					
Usage		2003	2004	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0		\$ 11.30	\$ 12.80	\$ 1.50	13.27%
2		\$ 19.92	\$ 21.97	\$ 2.05	10.29%
3.6	Avg	\$ 26.81	\$ 29.30	\$ 2.49	9.29%
5		\$ 32.84	\$ 35.72	\$ 2.88	8.77%
8		\$ 45.77	\$ 49.47	\$ 3.70	8.08%
10		\$ 54.39	\$ 58.64	\$ 4.25	7.81%

* Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include franchise fees or other surcharges that may appear on customers bills.

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California Water Service Company
Redwood Valley District Bill Comparison (Lucerne) *

2003 Rates					
Usage		Present	Adopted	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0		\$ 12.90	\$ 13.50	\$ 0.60	4.65%
2		\$ 15.24	\$ 18.08	\$ 2.84	18.64%
5		\$ 18.75	\$ 24.96	\$ 6.21	33.12%
8.4	Avg	\$ 22.73	\$ 32.75	\$ 10.02	44.08%
12		\$ 26.94	\$ 41.01	\$ 14.07	52.23%
20		\$ 36.30	\$ 59.34	\$ 23.04	63.47%

2004 Rates					
Usage		2003	2004	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0		\$ 13.50	\$ 14.30	\$ 0.80	5.93%
2		\$ 18.08	\$ 18.69	\$ 0.61	3.37%
5		\$ 24.96	\$ 25.27	\$ 0.31	1.24%
8.4	Avg	\$ 32.75	\$ 32.73	\$ -0.02	-0.06%
12		\$ 41.01	\$ 40.63	\$ -0.38	-0.93%
20		\$ 59.34	\$ 58.18	\$ -1.16	-1.95%

* Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include franchise fees or other surcharges that may appear on customers bills.

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California Water Service Company
Redwood Valley District Bill Comparison (Armstrong and Noel Heights) *

2003 Rates

Usage Ccf		Present Rates	Adopted Rates	Increase Amount	Percent Increase
0		\$ 19.95	\$ 21.10	\$ 1.15	5.76%
2		\$ 23.59	\$ 27.68	\$ 4.09	17.34%
5		\$ 29.05	\$ 37.54	\$ 8.49	29.23%
8.7	Avg	\$ 35.78	\$ 49.71	\$ 13.93	38.93%
10		\$ 38.15	\$ 53.99	\$ 15.84	41.52%
12		\$ 41.79	\$ 60.56	\$ 18.77	44.92%

2004 Rates

Usage Ccf		2003 Rates	2004 Rates	Increase Amount	Percent Increase
0		\$ 21.10	\$ 23.40	\$ 2.30	10.90%
2		\$ 27.68	\$ 30.59	\$ 2.91	10.51%
5		\$ 37.54	\$ 41.37	\$ 3.83	10.20%
8.7	Avg	\$ 49.71	\$ 54.67	\$ 4.96	9.98%
10		\$ 53.99	\$ 59.35	\$ 5.36	9.93%
12		\$ 60.56	\$ 66.54	\$ 5.98	9.87%

* Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include franchise fees or other surcharges that may appear on customers bills.

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California Water Service Company
Redwood Valley District Bill Comparison (Rancho Del Paradiso) *

2003 Rates					
Usage		Present	Adopted	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0		\$ 29.65	\$ 21.10	\$ -8.55	-28.84%
2		\$ 33.35	\$ 27.68	\$ -5.67	-17.00%
5		\$ 38.90	\$ 37.54	\$ -1.36	-3.50%
8.7	Avg	\$ 45.75	\$ 49.71	\$ 3.96	8.66%
10		\$ 48.15	\$ 53.99	\$ 5.84	12.13%
12		\$ 51.85	\$ 60.56	\$ 8.71	16.80%

2004 Rates					
Usage		2003	2004	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0		\$ 21.10	\$ 23.40	\$ 2.30	10.90%
2		\$ 27.68	\$ 30.59	\$ 2.91	10.51%
5		\$ 37.54	\$ 41.37	\$ 3.83	10.20%
8.7	Avg	\$ 49.71	\$ 54.67	\$ 4.96	9.98%
10		\$ 53.99	\$ 59.35	\$ 5.36	9.93%
12		\$ 60.56	\$ 66.54	\$ 5.98	9.87%

* Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include franchise fees or other surcharges that may appear on customers bills.

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California Water Service Company
Redwood Valley District Bill Comparison (Hawkins) *

2003 Rates					
Usage		Present	Adopted	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0		\$ 23.00	\$ 21.10	\$ -1.90	-8.26%
2		\$ 27.02	\$ 27.68	\$ 0.66	2.44%
5		\$ 33.05	\$ 37.54	\$ 4.49	13.59%
8.7	Avg	\$ 40.49	\$ 49.71	\$ 9.22	22.77%
10		\$ 43.10	\$ 53.99	\$ 10.89	25.27%
12		\$ 47.12	\$ 60.56	\$ 13.44	28.52%

2004 Rates					
Usage		2003	2004	Increase	Percent
Ccf		Rates	Rates	Amount	Increase
0		\$ 21.10	\$ 23.40	\$ 2.30	10.90%
2		\$ 27.68	\$ 30.59	\$ 2.91	10.51%
5		\$ 37.54	\$ 41.37	\$ 3.83	10.20%
8.7	Avg	\$ 49.71	\$ 54.67	\$ 4.96	9.98%
10		\$ 53.99	\$ 59.35	\$ 5.36	9.93%
12		\$ 60.56	\$ 66.54	\$ 5.98	9.87%

* Metered comparison based on 5/8 x 3/4 inch service

Note: Rates do not include franchise fees or other surcharges that may appear on customers bills.

APPENDIX G
List of Appearances in A.02-11-020

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